SUBJECT No. 46.

Value of dead date trees in *hiduvali* lands to be paid to *hiduvalidars* instead of crediting it to Government.

Mr. Kenchappa, Holalkere Taluk.

Summary of Representation.—When *toddy* yielding trees in *hiduvali* lands are destroyed by the negligence of contractors, the value of such trees will be recovered from them and credited to Government. Such amounts may be ordered to be paid to *hiduvalidars* as they are mainly put to loss by such negligence.

REVENUE—(INCOME-TAX.)

(Nos. 47 to 49.)

SUBJECT No. 47.

Reduction of Income-tax imposed on Joint Stock Companies.

Messrs. Kanni Settappa and D. Venkatarayappa, Chikballapur Taluk.

Summary of Representation.—The tax payable on the income derived from Joint Stock Companies, is one anna per rupee, while it is only 3 pies for income from other sources. This abnormal difference may be considered and the tax on the former income reduced.

SUBJECT No. 48.

Extension of the period for the payment of Income-tax.

Mr. A. Srikantappa, Dodballapur Municipality.

Summary of Representation.—Income-tax may be ordered to be recovered in 4 monthly instalments instead of in two instalments of 60 days.

SUBJECT No. 49.

Exempting the principal partner in a concern from liability to pay Income-tax.

Mr. A. Srikantappa, Dodballapur Municipality.

Summary of Representation.—The principal partner of a concern may be exempted from liability to pay Income-tax on such portion of the income derived from the concern which is divided among his co-partners whenever their income so distributed is less than Rs. 2,400 and therefore liable to exemption.

REVENUE—(FOREST.)

(Nos. 50 to 57.)

SUBJECT No. 50.

Management of District Forests.

Mr. Kere Krishnappa, Gudibanda Sub-Taluk.

Summary of Representation.—The fact that the Deputy Commissioner has been divested of his control over the forest administration of the district, has caused a great hardship to the public in forest matters. The old system may be restored and the Deputy Commissioners made the District Heads of the forest administration.

SUBJECT No. 51.

More attention to the formation of Village Forests.

Mr. B. Nagappachar, Belur Taluk.

Summary of Representation.—Sufficient attention may be paid to the formation of Village Forests.

SUBJECT No. 52.

Free grazing in State Forests.

Messrs. I. Santappa Setty, Kadur District Board, and Chikmallappa, Gundlupet Taluk.

Summary of Representation.—(1) State Forests are close to the houses of raiyats in the *malnad*. District Forests, set apart for the use of the raiyats, lie at a distance of one to two miles to the villages. The cattle of the raiyats have to go to jungles, which are at great distances for grazing. The moment the cattle enter the State Forest, close to the houses of the raiyats, they will be driven to the cattle pound and as a result of it, the raiyat has to